

## TIGHTEN REGULATIONS AS TO FEDERAL INCOME TAX

Collectors Seek to Stop Up Leaks Which Have Been Found in Returns.

DUE ON AND AFTER JANUARY 1

With Experience of Last Year as Guide, Officials Hope to Add to Tax Books Large Sums Which Now Escape Their Share of Burden.

For purposes of the Federal income tax, the fiscal year is coincident with the calendar year; therefore after January 1 the subject of rendering income tax returns will again become acute. It will be necessary for every person, except where joint returns of husband and wife are made, with an income of \$2,000 or more, to make a return whether taxable or not.

It behooves those who are subject to the income tax to go carefully over their accounts, if they are not in the habit of keeping books systematically, and before the end of the year have a statement of income which will bear close scrutiny. In collecting the tax for 1915, the Internal Revenue Department was lenient and tried to give the taxpayer the benefit of the doubt in differences of opinion over the interpretation of the law.

LEFT INDIVIDUAL TO DECIDE ON EXEMPTION

This discrepancy was due chiefly to two phases of the law. It is required that all net income of \$2,000 be reported, but to the individual himself is left the discretion to decide what his net income is. The other feature is the failure to require a return where the tax is supposedly paid at the source. Through these two leaks the Internal Revenue Department believes that many millions of taxes due have escaped.

In the coming year every effort will be made to stop these leaks and therefore, the advice is given to have all accounts carefully made up. The department will scrutinize returns this year as they have never been scrutinized before.

A married man entitled to an exemption of \$2,000 must report an income of \$2,000. He will not be required to pay a tax, but he must make the return. In case where husband and wife are in receipt of income independently, it is optional whether separate or joint returns are made. If either receives \$2,000 or more, although both together do not receive \$2,000, returns must be made. If neither receives \$2,000, or both together receive \$2,000 or over, returns must be made; however, if a married couple live apart each is entitled to \$2,000 exemption and should make separate returns if his or her income is \$2,000 or more. When the couple live together a joint exemption of only \$2,000 is allowed.

RETURNS ARE DUE ON AND AFTER JANUARY 1

No returns will be accepted by Collector of Internal Revenue, L. C. Moore before January 1, but it would be the part of wisdom for those who have speculative profits in sight, or profits from investments ready to take, to consider the income tax question now. No tax is due on paper profits. The transaction must be closed before the profit enters into income.

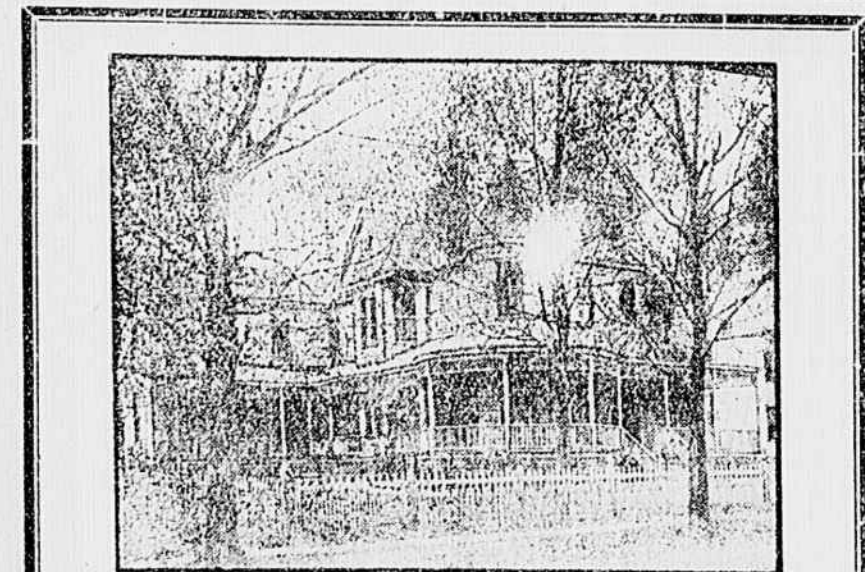
For instance, a person who bought stock in the early part of this year and sold holds it is not liable for a tax for 1915 unless he realizes on his profits before January 1. If he sells his holdings and reaps his profit on January 1 or thereafter the liability for income tax is postponed for a year, or until 1916 accounts are made up. But if he sells between now and New Year's the tax on the profit becomes current.

Where this applies to profits from investments, the opposite does not hold good, and investment losses may not be deducted from the income, although speculative profits may be added thereto. The ruling of the Treasury Department still holds that losses may be deducted only if the regular business in which speculation is engaged.

## NEGRO STRUCK BY CAR

Not Seriously Hurt, but Traffic Is Blocked for Some Time.

Street car traffic was halted at Fourth and Broad Streets for more than ten minutes Friday afternoon, after John Wickham, a negro sixty-five years old, was struck at that corner



## Our Proposition: No Cure No Pay

We guarantee to take any case of the drug or liquor addiction and cure it in from ten days to three weeks, according to the physical condition of the patient, by harmless and harmless remedies, bearing all expense of treatment, board, room and attendant, if necessary, while in the Sanitarium, and not ask one cent of compensation for treatment, board or service until the patient is cured of the addiction and ready to return home. When the patient leaves the Sanitarium he will know that he is cured, and have no craving or desire for liquor or the drug. No other institution can, or will, make this proposition. We challenge investigation.

Write Us for Terms.

**The Dr. H. L. Devine Sanitarium**  
(Incorporated)  
Highland Park, Richmond, Virginia.

## SHOT IN ALTERCATION

Albert Braxton's Condition Is Regarded as Serious at Virginia Hospital.

Albert Braxton was shot by Wesley Gibbs on South Second Street Friday afternoon, following an altercation, and was seriously wounded that he was removed by Ambulance Surgeon Davis to Virginia Hospital. The police did not learn what led up to the quarrel. On the hospital report furnished to Police Headquarters, it was stated that Braxton was wounded in the back, and that the spinal cord might be affected. The wound was not regarded, however, as necessarily fatal.

## SAUER EMPLOYEES LUNCH

Enjoy Annual Christmas Eve Luncheon With Fellow-Workers and Department Heads.

In accordance with long-established custom, the C. F. Sauer Company entertained its employees Friday at a Christmas Eve luncheon. The occasion is the annual get-together affair in which the owner and department heads and all employees join. Each one present received a present as a souvenir of the occasion.

The company announced at the luncheon the inauguration of a new savings system, as well as the creation of an insurance and sick benefit association, designed to protect its members against the hardships brought by sickness and disability. If the present plans prove practicable, it was announced, other features will be added.

## Ends Life by Shooting.

[Special to The Times-Dispatch.] DANVILLE, VA., December 25.—John Goldsmith, aged twenty-four, a moving picture piano player, committed suicide here at 2 o'clock last night by firing a pistol ball through his right temple in an alley by the side of the Hotel Dan.

Goldsmith came here from Greenville, S. C., his home, three weeks ago. He is said to have a wife and two children, but neither live here. Coroner C. C. Hudson has decided to hold an inquest to-morrow morning.

## Lee Collier Killed.

[Special to The Times-Dispatch.] GLADESBORO, VA., December 25.—Lee Collier was killed at Coalwood, W. Va., by being thrown from a wagon while attempting to cross the railroad tracks. His remains were sent here for burial on Thursday.

## Life Is Indured.

LAWRENCEVILLE, VA., December 25.—The bar of Brunswick County has unanimously adopted resolutions honoring Professor W. M. Lile as a candidate for the place on the Bench of the Supreme Court of Appeals to become vacant on the retirement of Judge James Keith.

## Overloading The Stomach

Causes Incomplete Digestion, Weakens the System, and Breeds Dyspepsia.

Triad Package of Stuart's Dyspepsia Tablets Free.

Glouttony is as vile a sin as drunkenness and its evil results are more terrible and far more rapid. The human system turns into the stomach and alimentary canal from 7 to 25 pounds of digestive fluid every twenty-four hours. Cramp your stomach with food and you exhaust these juices. If your stomach cannot digest the food because it lacks juices to do it with, you should either eat less or make more gastric fluids.

Stuart's Dyspepsia Tablets contain ingredients one grain of which will digest 3,000 grains of food. With Stuart's Dyspepsia Tablets in your stomach the evil effects of overeating are removed. For these little tablets when dissolved stick to the food and digest all the food from it. They won't abandon the stomach and leave a mass of decaying undigested food to putrify and irritate the mucous membrane lining.

They give greater quantities of gastric fluid, help the intestines enrich the blood, prevent constipation and, glutinous, indigestible, may yet be made less harmful by the use of these tablets.

Every druggist carries them in stock, price, 50 cents per box, or send us your name and address and we will send you a trial package free by mail. Address: E. A. Stuart & Co., 215 Stuart Bldg., Marshall, Mich.

## Women's Skirts

Women's newest style Skirts, in full flaring bottoms, plain tailored or trimmed with buttons; made of pretty fancy gray mixtures; well tailored; worth \$1.50, special ..... **\$1.00**

Women's Skirts of corduroy, serges and crepe poplins, in a good range of colors; all new styles, trimmed with pockets, separate belts and fancy buttons; full flaring; worth \$2.50, special ..... **\$1.50**

EVERYTHING COSTS LESS AT  
**WEISBERGER'S**  
RICHMOND'S GREAT STORE

## Women's Sweaters

Women's Heavy Sweaters, in plain or fancy knit, with high roll collars and pockets; colors are navy, red and gray; worth \$1.50; special at 98c each ..... **98c**

Women's Pure Worsted Sweaters, in white, tan, navy, green and cardinal; pockets and roll collar; worth \$4.00, special ..... **\$1.98**

# A RECORD-BREAKING COAT AND SUIT SALE

Involving Tremendous Purchases from the Manufacturers and Our Own Regular Stocks, at Prices Which Defy Competition.

To-morrow starts the greatest Coat and Suit Sale of the season, continuing through the entire week, to Saturday night. Our own stocks, combined with tremendous purchases direct from the makers, are involved in this great sale, and the prices quoted are the lowest ever offered in Richmond for goods of recognized quality. This great event will break all records, and every woman in Richmond owes it to herself to be here early to-morrow morning.

## Suits, Coats, Dresses, Children's Wear at Fabulous Reductions

Headquarters For Women's Suits and Coats



**A Great Coat Value**  
Worth \$7.50 at **\$3.95**

This is the most sensational Coat value of the season, and is the result of purchasing from the maker at a sacrifice price. Made of checks, mixtures and stripes, in belted or long models, good range of colors and splendidly tailored.

**Women's Winter Coats**  
Worth \$12 and \$15 at **\$6.75**

A value that will startle every woman who inspects them.

They are made of stripes, checks and fancy mixtures, with belts and pockets, wide lapels and novelty buttons; all sizes; a good range of colors and all splendidly tailored.

**Heavy Winter Coats**  
Worth \$16.75 at **\$9.95**

Beautiful New Model Coats for women and misses, in long and three-quarter lengths; made of corduroy, astrakhan, stripes, mixtures, checks and chinchilla, in good, stylish colors; trimmed with full or half belts and fancy buttons; plush or fur trimmings; all with large fur collars; well made and perfect in fit; a coat you'll be proud to wear.

**New Fur-Trimmed Coats**  
Worth \$25 and \$30 at **\$14.95**

Beautiful new, stylish and fur-trimmed Coats, made of fancy crushed plush, chevrons, corduroys and astrakhan, in good range of colors; made in long models, with belts or half belts, wide lapels, pockets and large fancy buttons; a beautiful Coat at a big saving price. Weisberger's Second Floor.

**Women's Dresses \$2.98**  
Worth \$5 and \$6

Who ever heard of getting a dress for this absurd price, but that is just what we offer you in this big purchase sale. Made of fine quality serges, in neat new styles and colorings, neatly trimmed and thoroughly well made.

**Stylish Dresses, \$4.98**  
Worth \$7.50 and \$10.00

These beautiful Dresses are new winter style, featuring wide flaring skirts, new waists and latest trimmings. Materials are serges, silk poplin and mesaline, in a wide range of wanted colors; all are splendidly tailored and the styles unusually becoming.

**New Dresses, \$7.50**  
Worth \$12.50

This splendid lot of Dresses includes both evening and street models and are made of crepe de chine, crepe meteor, silk poplin and taffeta, in all the most wanted colors; newest styles, dainty trimmings and thorough workmanship, with or without sashes.

**Women's Dresses \$9.98**  
Worth \$15 and \$18

These are the greatest dress values ever brought to Richmond, embracing those made of fine quality crepe de chine and crepe meteor, in a wide variety of colors, neatly trimmed, latest sleeves and collars, as well as wide flaring skirts; all sizes and every one well made.

**Women's Winter Suits**  
Worth \$35 and \$40 at **\$19.95**

This great Suit bargain embraces both our own regular stocks and tremendous purchases direct from the makers.

Made of gabardines, serges, poplins, velvet and broadcloth, in a wide variety of wanted colors. Styles are the very newest for winter wear, showing long or box coats with fancy braid, velvet or fur trimmings and novelty buttons, while the skirts are full flaring.

**Stylish Suits for Stout Women.. \$16.75**

WORTH REGULARLY \$25 AND \$30

Beautiful, stylish Winter Suits for stout women, plain tailored and neatly trimmed with velvet, braid and buttons. Materials are broadcloth, poplin, gabardine and men's wear serges. Sizes, from 41 to 51, to fit any figure.

**Children's Winter Coats**  
Special Prices in This Big Sale

Children's Heavy Coats, made of checks and mixtures, in good colors, with and without belt; ages 2 to 6; worth \$3.00; special at ..... **\$1.50**

Children's Winter Coats, made of mixtures and heavy chinchilla; neatly trimmed; full lined; ages 2 to 6; worth regularly \$5.00; special at ..... **\$2.98**

Children's Fine Winter Coats, neatly trimmed, full lined and made of corduroy, zibeline, plush and ura lamb and fancy mixtures; ages 2 to 6; worth \$6 and \$7; special at ..... **\$3.98**

Girls' Coats, made of fine quality astrakhan, corduroy and chinchilla, neatly trimmed, latest styles; good colors; ages 6 to 14 years; worth \$7.50 and \$8.75, special ..... **\$4.98**

Juniors' Heavy Winter Coats, made of corduroy, zibeline and astrakhan; beautiful styles and colors; neatly trimmed; ages 15 to 19; worth \$10 and \$12.50; special ..... **\$6.75**  
Weisberger's Second Floor.

**Wonder Suit Values**  
Worth Positively \$25 and \$30 at **\$14.95**

We want you to see this great value and see if you don't agree with us that it is a wonder.

Styles are the very newest for winter; materials are broadcloth, velvet, gabardines and serges, in all the most wanted colors; coats are in either box or long styles, with fur or fancy braid trimmings; wide flaring skirts and novelty buttons.

**Stylish New Suits**  
Worth Every Penny of \$12.50 **\$6.75**

These Suits are a very special purchase, and embrace the greatest values we have offered this season; made of fine quality wool chevrons, in good staple colors, fur-trimmed and plain tailored long or semi-fitted coats and wide flaring skirts, well tailored and perfect fitting.

Weisberger's Second Floor.

**Sale of Women's Waists**

Women's Stylish Waists, made of crepes, lawn and voile, neatly trimmed, both white and colors, well made and worth 50c and 60c. Special 33c at ..... **33c**

These Waists are beautiful new fall styles, showing the new high collars and are made of china silk, crepes, organdies and silk stripes, daintily trimmed and well made; actually worth \$1.00 and \$1.50; special at ..... **69c**

When you have seen these Waists you'll be glad you came to this big sale; materials are taffeta, crepe de chine and wanted colors, daintily trimmed at collar and sleeves; regular ..... **\$1.50**

Beautiful Model Waists, made of crepe de chine and Georgette, in white and wanted colors, daintily trimmed at collar and sleeves; regular ..... **\$1.98**  
prices, \$4.00 and \$5.00; special ..... **\$1.98**  
Weisberger's Second Floor.



Entire Second Floor Devoted to Women's and Children's Wear